

RATES OF LEVY

STATE, COUNTY, SCHOOL AND MUNICIPAL

**2013 TAX YEAR
FISCAL YEAR ENDING
June 30, 2014**



**GLEN B. GAINER III
WEST VIRGINIA STATE AUDITOR**

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2013 TAX YEAR
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CLASSIFICATION OF PROPERTY

For ad valorem tax purposes, property is classified as follows:

Class I (NO LONGER TAXABLE)

All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds, bills and accounts receivable, stocks and any other intangible personal property.

Class II

All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.

Class III

All real and personal property situated outside of municipalities, exclusive of Classes I and II.

Class IV

All real and personal property situated inside of municipalities, exclusive of Classes I and II.

Total levy rates by class vary between counties. The rate of Class II property is two times that of Class I and the rates of Classes III and IV property are four times that of Class I.

GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES (ALL RATES OF LEVY IN CENTS PER \$100 VALUATION)

Rural Rates

Rates levied by State, County, and Board of Education.

State Current

Rates for State Current are .25 for Class 1; .50 for Class 2, and 1.00 for Class 3 and 4 set by West Virginia State Code.

County Current

County Current - Maximum for Class 1 is 14.3, Class 2 is 28.6, Class 3 and 4 is 57.2.

County Bonds

Rate is determined by amount of money that must be raised to pay the principal and interest on the bond. Total Bond Rate and County Current may not exceed the maximum rates of 14.3, 28.6, and 57.2.

County Excess Levy

May be imposed for up to 5 years if such levy is approved by 60% of the voters in a levy election. Maximum rates are 7.15 for Class 1, 14.3 for Class 2 and 28.6 for Classes 3 and 4.

Public Improvement

Total of County Current, Bond and Public Improvements may not exceed maximum levy rates stated in #2, above.

Maximum Rate for County

Current, Bond, Excess Levy and Public Improvement rates may not exceed 21.45 for Class 1, 42.9 for Class 2, and 85.8 for Classes 3 and 4.

School Current

Maximum rates are 22.95 for Class 1, 45.9 for Class 2, and 91.8 for Classes 3 and 4.

School Bonds

Rate is determined by amount of money that must be raised to pay the principal and interest on the bond. Rate is in addition to the School Current Rate.

School Excess Levy

May be imposed for up to 5 years if such a levy is approved by a majority of the voters in a levy election. Maximum rates are 22.95 for Class 1, 45.9 for Class 2, and 91.8 for Classes 3 and 4.

Permanent Improvements

Total School Current and Permanent Improvement rates may not exceed maximum rates of 22.95, 45.9, and 91.8.

Total Rural Rate (State, County, and School)

Rate to be charged for taxes on property located in rural districts (outside a municipality).

GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES

(ALL RATES OF LEVY IN CENTS PER \$100 VALUATION)

Municipal Current

Maximum rates are 12.5 for Class 1, 25 for Class 2, and 50 for Class 4.

Municipal Bonds

Rates determined by amount of money that must be raised to pay the principal and interest on the bond. Total Bond and Municipal Current may not exceed maximum rates of 12.5, 25, and 50.

Municipal Excess Levy

May be imposed for up to 5 years if such a levy is approved by 60% of the voters in a levy election. Maximum rates are 6.25 for Class I, 12.5 for Class 2, and 25 for Class 4.

Maximum Rate for Municipality

Current, Bond, and Excess Levy may not exceed 18.75 for Class 1, 37.5 for Class 2, and 75.0 for Class 4.

Total Rural and Municipal Rates

Rate to be charged for taxes on property located inside a municipality.

**LEVY RATES FOR THE COUNTY AND CITIES IN
BARBOUR COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	12.01	24.02	48.04
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates (State, County and School Rates)	31.66	63.32	126.64
MUNICIPAL RATES			
BELINGTON			
MUNICIPAL CURRENT	11.27	22.54	45.08
Total Rural District and Municipal Rates	42.93	85.86	171.72
JUNIOR			
MUNICIPAL CURRENT	7.31	14.62	29.24
Total Rural District and Municipal Rates	38.97	77.94	155.88
PHILIPPI			
MUNICIPAL CURRENT	11.82	23.64	47.28
Total Rural District and Municipal Rates	43.48	86.96	173.92

**LEVY RATES FOR THE COUNTY AND CITIES IN
BERKELEY COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.90	27.80	55.60
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	5.71	11.42	22.84
SCHOOL EXCESS	22.50	45.00	90.00
Total Rural District Rates			
(State, County and School Rates)	61.76	123.52	247.04

MUNICIPAL RATES

HEDGESVILLE			
MUNICIPAL CURRENT	5.30	10.60	21.20
Total Rural District and Municipal Rates	67.06	134.12	268.24

MARTINSBURG			
MUNICIPAL CURRENT	12.23	24.46	48.92
MUNICIPAL EXCESS LEVY I	5.25	10.50	21.00
Total Rural District and Municipal Rates	79.24	158.48	316.96

**LEVY RATES FOR THE COUNTY AND CITIES IN
BOONE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Fire	2.60	5.20	10.40
2. Ambulance	3.25	6.50	13.00
3. Seniors	0.30	0.60	1.20
4. Library	0.30	0.60	1.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	63.35	126.70	253.40

MUNICIPAL RATES

DANVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	82.10	164.20	328.40

MADISON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	82.10	164.20	328.40

SYLVESTER			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.85	151.70	303.40

WHITESVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.85	151.70	303.40

**LEVY RATES FOR THE COUNTY AND CITIES IN
BRAXTON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	9.04	18.08	36.16
Total Rural District Rates			
(State, County and School Rates)	42.99	85.98	171.96
MUNICIPAL RATES			
BURNSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	55.49	110.98	221.96
FLATWOODS			
MUNICIPAL CURRENT	12.45	24.90	49.80
Total Rural District and Municipal Rates	55.44	110.88	221.76
GASSAWAY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	55.49	110.98	221.96
SUTTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	55.49	110.98	221.96

**LEVY RATES FOR THE COUNTY AND CITIES IN
BROOKE COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. County Purposes	2.97	5.94	11.88
2. Fire Protection	1.38	2.76	5.52
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	5.09	10.18	20.36
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	66.34	132.68	265.36
MUNICIPAL RATES			
BEECH BOTTOM			
MUNICIPAL CURRENT	7.77	15.54	31.08
Total Rural District and Municipal Rates	74.11	148.22	296.44
BETHANY			
MUNICIPAL CURRENT	11.67	23.34	46.68
Total Rural District and Municipal Rates	78.01	156.02	312.04
FOLLANSBEE			
MUNICIPAL CURRENT	11.29	22.58	45.16
Total Rural District and Municipal Rates	77.63	155.26	310.52
WELLSBURG			
MUNICIPAL CURRENT	12.39	24.78	49.56
Total Rural District and Municipal Rates	78.73	157.46	314.92
WINDSOR HEIGHTS			
MUNICIPAL CURRENT	9.62	19.24	38.48
Total Rural District and Municipal Rates	75.96	151.92	303.84
WEIRTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	78.84	157.68	315.36

**LEVY RATES FOR THE COUNTY AND CITIES IN
CABELL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.250	0.500	1.000
COUNTY CURRENT	14.300	28.600	57.200
COUNTY EXCESS LEVY			
1. Emergency Services	3.000	6.000	12.000
2. Health Department	1.200	2.400	4.800
3. Green Acres	0.650	1.300	2.600
4. Seniors	0.200	0.400	0.800
5. Mass Transit	1.200	2.400	4.800
6. Fire Protection	0.540	1.080	2.160
SCHOOL CURRENT	17.900	35.800	71.600
SCHOOL PERMANENT IMPROVEMENT	1.500	3.000	6.000
SCHOOL BONDS	5.280	10.560	21.120
SCHOOL EXCESS	22.950	45.900	91.800
Total Rural District Rates			
(State, County and School Rates)	68.970	137.940	275.880

MUNICIPAL RATES

BARBOURSVILLE			
MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	6.250	12.500	25.000
Total Rural District and Municipal Rates	87.720	175.440	350.880

MILTON			
MUNICIPAL CURRENT	11.310	22.620	45.240
Total Rural District and Municipal Rates	80.280	160.560	321.120

HUNTINGTON			
MUNICIPAL CURRENT	11.000	22.000	44.000
MUNICIPAL EXCESS LEVY I	3.500	7.000	14.000
Total Rural District and Municipal Rates	83.470	166.940	333.880

HUNTINGTON PARK BOARD			
MUNICIPAL CURRENT	1.500	3.000	6.000
Total Rural District and Municipal Rates	70.470	140.940	281.880

**LEVY RATES FOR THE COUNTY AND CITIES IN
CALHOUN COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Fire, Ambulance, Deputy Sheriffs, OES and Contin	3.47	6.94	13.88
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	3.71	7.42	14.84
SCHOOL EXCESS	0.40	0.80	1.60
Total Rural District Rates			
(State, County and School Rates)	41.53	83.06	166.12

MUNICIPAL RATES

GRANTSVILLE			
MUNICIPAL CURRENT	12.41	24.82	49.64
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	60.19	120.38	240.76

**LEVY RATES FOR THE COUNTY AND CITIES IN
CLAY COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	6.50	13.00	26.00
Total Rural District Rates			
(State, County and School Rates)	40.45	80.90	161.80

MUNICIPAL RATES

CLAY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	52.95	105.90	211.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
DODDRIDGE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.250	0.500	1.000
COUNTY CURRENT	14.120	28.240	56.480
COUNTY EXCESS LEVY			
1. Library/Health/WVU/Parks	2.705	5.410	10.820
SCHOOL CURRENT	19.400	38.800	77.600
SCHOOL BONDS	3.950	7.900	15.800
SCHOOL EXCESS	22.950	45.900	91.800
Total Rural District Rates			
(State, County and School Rates)	63.375	126.750	253.500

MUNICIPAL RATES

WEST UNION			
MUNICIPAL CURRENT	12.230	24.460	48.920
Total Rural District and Municipal Rates	75.605	151.210	302.420

**LEVY RATES FOR THE COUNTY AND CITIES IN
FAYETTE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.22	28.44	56.88
COUNTY EXCESS LEVY			
1. Law Enforcement	2.43	4.86	9.72
2. Library	1.11	2.22	4.44
3. Fire	3.61	7.22	14.44
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	63.97	127.94	255.88
MUNICIPAL RATES			
ANSTED			
MUNICIPAL CURRENT	11.81	23.62	47.24
Total Rural District and Municipal Rates	75.78	151.56	303.12
FAYETTEVILLE			
MUNICIPAL CURRENT	8.79	17.58	35.16
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	79.01	158.02	316.04
GAULEY BRIDGE			
MUNICIPAL CURRENT	12.11	24.22	48.44
Total Rural District and Municipal Rates	76.08	152.16	304.32
MEADOW BRIDGE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	76.47	152.94	305.88
MOUNT HOPE			
MUNICIPAL CURRENT	12.37	24.74	49.48
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	82.59	165.18	330.36
OAK HILL			
MUNICIPAL CURRENT	12.47	24.94	49.88
Total Rural District and Municipal Rates	76.44	152.88	305.76

**LEVY RATES FOR THE COUNTY AND CITIES IN
FAYETTE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
PAX			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	76.47	152.94	305.88
THURMOND			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	76.47	152.94	305.88
MONTGOMERY			
MUNICIPAL CURRENT	12.25	24.50	49.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	82.47	164.94	329.88
SMITHERS			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	82.72	165.44	330.88

**LEVY RATES FOR THE COUNTY AND CITIES IN
GILMER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Vital Services	1.48	2.96	5.92
2. Fire/Ambulance	1.77	3.54	7.08
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	9.18	18.36	36.72
Total Rural District Rates			
(State, County and School Rates)	46.38	92.76	185.52

MUNICIPAL RATES

GLENVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
SAND FORK			
MUNICIPAL CURRENT	11.75	23.50	47.00
Total Rural District and Municipal Rates	58.13	116.26	232.52

**LEVY RATES FOR THE COUNTY AND CITIES IN
GRANT COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.87	27.74	55.48
COUNTY BONDS	0.43	0.86	1.72
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates			
(State, County and School Rates)	33.95	67.90	135.80

MUNICIPAL RATES

BAYARD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.45	92.90	185.80

PETERSBURG			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	4.49	8.98	17.96
Total Rural District and Municipal Rates	50.94	101.88	203.76

**LEVY RATES FOR THE COUNTY AND CITIES IN
GREENBRIER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.250	0.500	1.000
COUNTY CURRENT	11.980	23.960	47.920
SCHOOL CURRENT	19.400	38.800	77.600
SCHOOL BONDS	8.560	17.120	34.240
SCHOOL EXCESS	11.475	22.950	45.900
Total Rural District Rates (State, County and School Rates)	51.665	103.330	206.660
MUNICIPAL RATES			
FALLING SPRINGS			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	64.165	128.330	256.660
LEWISBURG			
MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	6.250	12.500	25.000
Total Rural District and Municipal Rates	70.415	140.830	281.660
QUINWOOD			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	64.165	128.330	256.660
RAINELLE			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	64.165	128.330	256.660
RONCEVERTE			
MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	4.250	8.500	17.000
MUNICIPAL EXCESS LEVY II	2.000	4.000	8.000
Total Rural District and Municipal Rates	70.415	140.830	281.660
RUPERT			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	64.165	128.330	256.660

**LEVY RATES FOR THE COUNTY AND CITIES IN
GREENBRIER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
WHITE SULPHUR SPRINGS			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	64.165	128.330	256.660
ALDERSON			
MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	6.250	12.500	25.000
Total Rural District and Municipal Rates	70.415	140.830	281.660

**LEVY RATES FOR THE COUNTY AND CITIES IN
HAMPSHIRE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.51	27.02	54.04
COUNTY EXCESS LEVY			
1. Fire	1.10	2.20	4.40
2. Library	0.56	1.12	2.24
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates			
(State, County and School Rates)	34.82	69.64	139.28

MUNICIPAL RATES

CAPON BRIDGE			
MUNICIPAL CURRENT	10.26	20.52	41.04
Total Rural District and Municipal Rates	45.08	90.16	180.32
ROMNEY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	47.32	94.64	189.28

**LEVY RATES FOR THE COUNTY AND CITIES IN
HANCOCK COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.250	0.500	1.000
COUNTY CURRENT	14.300	28.600	57.200
COUNTY EXCESS LEVY			
1. Library	0.690	1.380	2.760
2. Shelter Workshop	0.863	1.726	3.452
3. Animal Shelter	0.343	0.686	1.372
SCHOOL CURRENT	19.400	38.800	77.600
SCHOOL BONDS	8.470	16.940	33.880
SCHOOL EXCESS	22.950	45.900	91.800
Total Rural District Rates			
(State, County and School Rates)	67.266	134.532	269.064

MUNICIPAL RATES

CHESTER

MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	79.766	159.532	319.064

NEW CUMBERLAND

MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	6.250	12.500	25.000
Total Rural District and Municipal Rates	86.016	172.032	344.064

WEIRTON

MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	79.766	159.532	319.064

**LEVY RATES FOR THE COUNTY AND CITIES IN
HARDY COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	5.25	10.50	21.00
Total Rural District Rates			
(State, County and School Rates)	39.20	78.40	156.80

MUNICIPAL RATES

MOOREFIELD			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	57.95	115.90	231.80

WARDENSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	51.70	103.40	206.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
HARRISON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	12.99	25.98	51.96
COUNTY EXCESS LEVY			
1. Vital Services	2.30	4.60	9.20
2. Mass Transit	1.75	3.50	7.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	20.33	40.66	81.32
Total Rural District Rates (State, County and School Rates)	57.02	114.04	228.08
MUNICIPAL RATES			
ANMOORE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.52	139.04	278.08
BRIDGEPORT			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	75.77	151.54	303.08
CLARKSBURG			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	75.77	151.54	303.08
LOST CREEK			
MUNICIPAL CURRENT	12.29	24.58	49.16
Total Rural District and Municipal Rates	69.31	138.62	277.24
LUMBERPORT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.52	139.04	278.08
NUTTER FORT			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	75.77	151.54	303.08

**LEVY RATES FOR THE COUNTY AND CITIES IN
HARRISON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
SALEM			
MUNICIPAL CURRENT	12.16	24.32	48.64
Total Rural District and Municipal Rates	69.18	138.36	276.72
SHINNSTON			
MUNICIPAL CURRENT	12.47	24.94	49.88
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	75.74	151.48	302.96
STONEWOOD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.52	139.04	278.08
WEST MILFORD			
MUNICIPAL CURRENT	12.46	24.92	49.84
Total Rural District and Municipal Rates	69.48	138.96	277.92

**LEVY RATES FOR THE COUNTY AND CITIES IN
JACKSON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Ambulance	4.69	9.38	18.76
2. Library	0.58	1.16	2.32
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	62.17	124.34	248.68

MUNICIPAL RATES

RAVENSWOOD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	74.67	149.34	298.68
RIPLEY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	74.67	149.34	298.68

**LEVY RATES FOR THE COUNTY AND CITIES IN
JEFFERSON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.75	27.50	55.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.06	4.12	8.24
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	58.41	116.82	233.64
MUNICIPAL RATES			
BOLIVAR			
MUNICIPAL CURRENT	7.52	15.04	30.08
Total Rural District and Municipal Rates	65.93	131.86	263.72
CHARLES TOWN			
MUNICIPAL CURRENT	10.95	21.90	43.80
Total Rural District and Municipal Rates	69.36	138.72	277.44
HARPERS FERRY			
MUNICIPAL CURRENT	6.51	13.02	26.04
Total Rural District and Municipal Rates	64.92	129.84	259.68
RANSON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.91	141.82	283.64
SHEPHERDSTOWN			
MUNICIPAL CURRENT	7.33	14.66	29.32
Total Rural District and Municipal Rates	65.74	131.48	262.96

**LEVY RATES FOR THE COUNTY AND CITIES IN
KANAWHA COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.13	28.26	56.52
COUNTY EXCESS LEVY			
1. Mass Transit/Ambulance/Emergency Services	6.09	12.18	24.36
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	14.91	29.82	59.64
Total Rural District Rates			
(State, County and School Rates)	54.78	109.56	219.12

MUNICIPAL RATES

BELLE

MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.28	134.56	269.12

CHARLESTON

MUNICIPAL CURRENT	8.11	16.22	32.44
MUNICIPAL EXCESS LEVY I	5.03	10.06	20.12
Total Rural District and Municipal Rates	67.92	135.84	271.68

CEDAR GROVE

MUNICIPAL CURRENT	11.71	23.42	46.84
Total Rural District and Municipal Rates	66.49	132.98	265.96

CHEASPEAKE

MUNICIPAL CURRENT	11.11	22.22	44.44
Total Rural District and Municipal Rates	65.89	131.78	263.56

CLENDENIN

MUNICIPAL CURRENT	12.24	24.48	48.96
Total Rural District and Municipal Rates	67.02	134.04	268.08

DUNBAR

MUNICIPAL CURRENT	11.51	23.02	46.04
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	72.54	145.08	290.16

EAST BANK

MUNICIPAL CURRENT	12.25	24.50	49.00
Total Rural District and Municipal Rates	67.03	134.06	268.12

**LEVY RATES FOR THE COUNTY AND CITIES IN
KANAWHA COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
GLASGOW			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.28	134.56	269.12
HANDLEY			
MUNICIPAL CURRENT	12.38	24.76	49.52
Total Rural District and Municipal Rates	67.16	134.32	268.64
MARMET			
MUNICIPAL CURRENT	11.69	23.38	46.76
Total Rural District and Municipal Rates	66.47	132.94	265.88
PRATT			
MUNICIPAL CURRENT	11.31	22.62	45.24
Total Rural District and Municipal Rates	66.09	132.18	264.36
SAINT ALBANS			
MUNICIPAL CURRENT	11.79	23.58	47.16
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	72.82	145.64	291.28
SOUTH CHARLESTON			
MUNICIPAL CURRENT	12.41	24.82	49.64
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	73.44	146.88	293.76
MONTGOMERY			
MUNICIPAL CURRENT	12.25	24.50	49.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	73.28	146.56	293.12
NITRO			
MUNICIPAL CURRENT	10.08	20.16	40.32
MUNICIPAL EXCESS LEVY I	4.40	8.80	17.60
Total Rural District and Municipal Rates	69.26	138.52	277.04
SMITHERS			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	73.53	147.06	294.12

**LEVY RATES FOR THE COUNTY AND CITIES IN
LEWIS COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. AQUATIC CENTER	1.65	3.30	6.60
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	10.32	20.64	41.28
Total Rural District Rates			
(State, County and School Rates)	45.92	91.84	183.68

MUNICIPAL RATES

JANE LEW			
MUNICIPAL CURRENT	12.48	24.96	49.92
Total Rural District and Municipal Rates	58.40	116.80	233.60

WESTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	58.42	116.84	233.68

**LEVY RATES FOR THE COUNTY AND CITIES IN
LINCOLN COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Fire	2.90	5.80	11.60
2. Ambulance	2.56	5.12	10.24
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	62.36	124.72	249.44

MUNICIPAL RATES

HAMLIN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	74.86	149.72	299.44
WEST HAMLIN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	74.86	149.72	299.44

**LEVY RATES FOR THE COUNTY AND CITIES IN
LOGAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Ambulance/Fire	6.25	12.50	25.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	63.15	126.30	252.60
MUNICIPAL RATES			
CHAPMANVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.65	151.30	302.60
LOGAN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.65	151.30	302.60
MAN			
MUNICIPAL CURRENT	12.07	24.14	48.28
Total Rural District and Municipal Rates	75.22	150.44	300.88
MITCHELL HEIGHTS			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.65	151.30	302.60
WEST LOGAN			
MUNICIPAL CURRENT	11.93	23.86	47.72
Total Rural District and Municipal Rates	75.08	150.16	300.32

**LEVY RATES FOR THE COUNTY AND CITIES IN
MARION COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	11.08	22.16	44.32
COUNTY EXCESS LEVY			
1. Parks	1.50	3.00	6.00
2. Library	1.50	3.00	6.00
3. Mass Transit	2.00	4.00	8.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.63	5.26	10.52
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	61.31	122.62	245.24
MUNICIPAL RATES			
BARRACKVILLE			
MUNICIPAL CURRENT	9.41	18.82	37.64
Total Rural District and Municipal Rates	70.72	141.44	282.88
FAIRMONT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.81	147.62	295.24
FAIRVIEW			
MUNICIPAL CURRENT	9.85	19.70	39.40
Total Rural District and Municipal Rates	71.16	142.32	284.64
FARMINGTON			
MUNICIPAL CURRENT	5.74	11.48	22.96
Total Rural District and Municipal Rates	67.05	134.10	268.20
GRANT TOWN			
MUNICIPAL CURRENT	9.64	19.28	38.56
Total Rural District and Municipal Rates	70.95	141.90	283.80
MANNINGTON			
MUNICIPAL CURRENT	11.48	22.96	45.92
Total Rural District and Municipal Rates	72.79	145.58	291.16

**LEVY RATES FOR THE COUNTY AND CITIES IN
MARION COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
MONONGAH			
MUNICIPAL CURRENT	9.64	19.28	38.56
Total Rural District and Municipal Rates	70.95	141.90	283.80
PLEASANT VALLEY			
MUNICIPAL CURRENT	2.66	5.32	10.64
Total Rural District and Municipal Rates	63.97	127.94	255.88
RIVESVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.81	147.62	295.24
WHITEHALL			
MUNICIPAL CURRENT	5.24	10.48	20.96
Total Rural District and Municipal Rates	66.55	133.10	266.20
WORTHINGTON			
MUNICIPAL CURRENT	11.85	23.70	47.40
Total Rural District and Municipal Rates	73.16	146.32	292.64

**LEVY RATES FOR THE COUNTY AND CITIES IN
MARSHALL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	10.00	20.00	40.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.75	5.50	11.00
SCHOOL EXCESS	22.49	44.98	89.96
Total Rural District Rates (State, County and School Rates)	54.89	109.78	219.56
MUNICIPAL RATES			
BENWOOD			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	4.32	8.64	17.28
Total Rural District and Municipal Rates	71.71	143.42	286.84
CAMERON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.39	134.78	269.56
GLEN DALE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.39	134.78	269.56
MCMECHEN			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	4.32	8.64	17.28
Total Rural District and Municipal Rates	71.71	143.42	286.84
MOUNDSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.39	134.78	269.56
WHEELING			
MUNICIPAL CURRENT	11.89	23.78	47.56
MUNICIPAL BONDS	0.61	1.22	2.44
MUNICIPAL EXCESS LEVY I	3.55	7.10	14.20
Total Rural District and Municipal Rates	70.94	141.88	283.76

**LEVY RATES FOR THE COUNTY AND CITIES IN
MASON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	3.68	7.36	14.72
SCHOOL EXCESS	20.48	40.96	81.92
Total Rural District Rates (State, County and School Rates)	58.11	116.22	232.44
MUNICIPAL RATES			
HARTFORD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.61	141.22	282.44
HENDERSON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.61	141.22	282.44
LEON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.61	141.22	282.44
MASON			
MUNICIPAL CURRENT	7.90	15.80	31.60
Total Rural District and Municipal Rates	66.01	132.02	264.04
NEW HAVEN			
MUNICIPAL CURRENT	12.48	24.96	49.92
Total Rural District and Municipal Rates	70.59	141.18	282.36
POINT PLEASANT			
MUNICIPAL CURRENT	12.14	24.28	48.56
Total Rural District and Municipal Rates	70.25	140.50	281.00

**LEVY RATES FOR THE COUNTY AND CITIES IN
MCDOWELL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	10.03	20.06	40.12
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	52.63	105.26	210.52
MUNICIPAL RATES			
ANAWALT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
BRADSHAW			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
DAVY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
GARY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
IAEGER			
MUNICIPAL CURRENT	10.72	21.44	42.88
Total Rural District and Municipal Rates	63.35	126.70	253.40
KEYSTONE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	65.13	130.26	260.52
KIMBALL			
MUNICIPAL CURRENT	8.42	16.84	33.68
Total Rural District and Municipal Rates	61.05	122.10	244.20

**LEVY RATES FOR THE COUNTY AND CITIES IN
MCDOWELL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
NORTHFORK			
MUNICIPAL CURRENT	12.42	24.84	49.68
Total Rural District and Municipal Rates	65.05	130.10	260.20
WAR			
MUNICIPAL CURRENT	10.98	21.96	43.92
Total Rural District and Municipal Rates	63.61	127.22	254.44
WELCH			
MUNICIPAL CURRENT	11.96	23.92	47.84
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	70.84	141.68	283.36

**LEVY RATES FOR THE COUNTY AND CITIES IN
MERCER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	56.90	113.80	227.60
MUNICIPAL RATES			
ATHENS			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
BLUEFIELD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
BRAMWELL			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
MATOAKA			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
OAKVALE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
PRINCETON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60

**LEVY RATES FOR THE COUNTY AND CITIES IN
MINERAL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Fire/Ambulance	2.79	5.58	11.16
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	59.69	119.38	238.76

MUNICIPAL RATES

CARPENDALE

MUNICIPAL CURRENT	12.47	24.94	49.88
Total Rural District and Municipal Rates	72.16	144.32	288.64

ELK GARDEN

MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	72.19	144.38	288.76

KEYSER

MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	78.44	156.88	313.76

PIEDMONT

MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	78.44	156.88	313.76

RIDGELEY

MUNICIPAL CURRENT	12.48	24.96	49.92
Total Rural District and Municipal Rates	72.17	144.34	288.68

**LEVY RATES FOR THE COUNTY AND CITIES IN
MINGO COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	17.90	35.80	71.60
SCHOOL PERMANENT IMPROVEMENT	1.50	3.00	6.00
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	56.90	113.80	227.60
MUNICIPAL RATES			
DELBARTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
GILBERT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
KERMIT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
MATEWAN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	69.40	138.80	277.60
WILLIAMSON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	5.00	10.00	20.00
Total Rural District and Municipal Rates	74.40	148.80	297.60

**LEVY RATES FOR THE COUNTY AND CITIES IN
MONONGALIA COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	9.50	19.00	38.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.27	4.54	9.08
SCHOOL EXCESS	17.21	34.42	68.84
Total Rural District Rates (State, County and School Rates)	48.63	97.26	194.52
MUNICIPAL RATES			
BLACKSVILLE			
MUNICIPAL CURRENT	12.43	24.86	49.72
Total Rural District and Municipal Rates	61.06	122.12	244.24
GRANVILLE			
MUNICIPAL CURRENT	10.75	21.50	43.00
Total Rural District and Municipal Rates	59.38	118.76	237.52
MORGANTOWN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	61.13	122.26	244.52
STAR CITY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	61.13	122.26	244.52
WESTOVER			
MUNICIPAL CURRENT	10.17	20.34	40.68
Total Rural District and Municipal Rates	58.80	117.60	235.20

**LEVY RATES FOR THE COUNTY AND CITIES IN
MONROE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	17.90	35.80	71.60
SCHOOL PERMANENT IMPROVEMENT	1.50	3.00	6.00
SCHOOL EXCESS	17.21	34.42	68.84
Total Rural District Rates (State, County and School Rates)	51.16	102.32	204.64
MUNICIPAL RATES			
PETERSTOWN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	63.66	127.32	254.64
UNION			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	63.66	127.32	254.64
ALDERSON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	69.91	139.82	279.64

**LEVY RATES FOR THE COUNTY AND CITIES IN
MORGAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.07	28.14	56.28
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.03	44.06	88.12
Total Rural District Rates			
(State, County and School Rates)	55.75	111.50	223.00

MUNICIPAL RATES

BATH			
MUNICIPAL CURRENT	8.34	16.68	33.36
Total Rural District and Municipal Rates	64.09	128.18	256.36
PAW PAW			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.25	136.50	273.00

**LEVY RATES FOR THE COUNTY AND CITIES IN
NICHOLAS COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.05	28.10	56.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	13.31	26.62	53.24
Total Rural District Rates			
(State, County and School Rates)	47.01	94.02	188.04

MUNICIPAL RATES

RICHWOOD			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	65.76	131.52	263.04

SUMMERSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	59.51	119.02	238.04

**LEVY RATES FOR THE COUNTY AND CITIES IN
OHIO COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	12.77	25.54	51.08
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.06	4.12	8.24
SCHOOL EXCESS	21.92	43.84	87.68
Total Rural District Rates (State, County and School Rates)	56.40	112.80	225.60
MUNICIPAL RATES			
BETHLEHEM			
MUNICIPAL CURRENT	10.20	20.40	40.80
MUNICIPAL EXCESS LEVY I	3.53	7.06	14.12
Total Rural District and Municipal Rates	70.13	140.26	280.52
CLEARVIEW			
MUNICIPAL CURRENT	10.42	20.84	41.68
Total Rural District and Municipal Rates	66.82	133.64	267.28
TRIADELPHIA			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.90	137.80	275.60
VALLEY GROVE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.90	137.80	275.60
WEST LIBERTY			
MUNICIPAL CURRENT	12.23	24.46	48.92
Total Rural District and Municipal Rates	68.63	137.26	274.52
WHEELING			
MUNICIPAL CURRENT	11.89	23.78	47.56
MUNICIPAL BONDS	0.61	1.22	2.44
MUNICIPAL EXCESS LEVY I	3.55	7.10	14.20
Total Rural District and Municipal Rates	72.45	144.90	289.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
PENDLETON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates			
(State, County and School Rates)	33.95	67.90	135.80
MUNICIPAL RATES			
FRANKLIN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.45	92.90	185.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
PLEASANTS**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	8.08	16.16	32.32
SCHOOL EXCESS	19.06	38.12	76.24
Total Rural District Rates			
(State, County and School Rates)	61.09	122.18	244.36

MUNICIPAL RATES

BELMONT			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.59	147.18	294.36

ST. MARYS			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	4.90	9.80	19.60
Total Rural District and Municipal Rates	78.49	156.98	313.96

**LEVY RATES FOR THE COUNTY AND CITIES IN
POCAHONTAS COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.17	28.34	56.68
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates (State, County and School Rates)	33.82	67.64	135.28
MUNICIPAL RATES			
DURBIN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.32	92.64	185.28
HILLSBORO			
MUNICIPAL CURRENT	11.66	23.32	46.64
Total Rural District and Municipal Rates	45.48	90.96	181.92
MARLINTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.32	92.64	185.28

**LEVY RATES FOR THE COUNTY AND CITIES IN
PRESTON COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	9.69	19.38	38.76
Total Rural District Rates (State, County and School Rates)	43.64	87.28	174.56

MUNICIPAL RATES

ALBRIGHT			
MUNICIPAL CURRENT	12.35	24.70	49.40
Total Rural District and Municipal Rates	55.99	111.98	223.96

BRANDONVILLE			
MUNICIPAL CURRENT	9.25	18.50	37.00
Total Rural District and Municipal Rates	52.89	105.78	211.56

BRUCETON MILLS			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56

KINGWOOD			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	62.39	124.78	249.56

MASONTOWN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56

NEWBURG			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56

REEDSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56

**LEVY RATES FOR THE COUNTY AND CITIES IN
PRESTON COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
ROWLESBURG			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56
TERRA ALTA			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	3.97	7.94	15.88
Total Rural District and Municipal Rates	60.11	120.22	240.44
TUNNELTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	56.14	112.28	224.56

**LEVY RATES FOR THE COUNTY AND CITIES IN
PUTNAM COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.75	27.50	55.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	6.63	13.26	26.52
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates (State, County and School Rates)	62.98	125.96	251.92
MUNICIPAL RATES			
BANCROFT			
MUNICIPAL CURRENT	12.41	24.82	49.64
Total Rural District and Municipal Rates	75.39	150.78	301.56
BUFFALO			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.48	150.96	301.92
ELEANOR			
MUNICIPAL CURRENT	12.34	24.68	49.36
Total Rural District and Municipal Rates	75.32	150.64	301.28
HURRICANE			
MUNICIPAL CURRENT	12.19	24.38	48.76
MUNICIPAL EXCESS LEVY I	5.50	11.00	22.00
Total Rural District and Municipal Rates	80.67	161.34	322.68
POCA			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	75.48	150.96	301.92
WINFIELD			
MUNICIPAL CURRENT	12.37	24.74	49.48
Total Rural District and Municipal Rates	75.35	150.70	301.40
NITRO			
MUNICIPAL CURRENT	10.08	20.16	40.32
MUNICIPAL EXCESS LEVY I	4.40	8.80	17.60
Total Rural District and Municipal Rates	77.46	154.92	309.84

**LEVY RATES FOR THE COUNTY AND CITIES IN
RALEIGH COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
1. FIRE PROTECTION SERVICES	4.50	9.00	18.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	61.40	122.80	245.60
MUNICIPAL RATES			
BECKLEY			
MUNICIPAL CURRENT	12.44	24.88	49.76
Total Rural District and Municipal Rates	73.84	147.68	295.36
LESTER			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.90	147.80	295.60
MABSCOTT			
MUNICIPAL CURRENT	11.50	23.00	46.00
Total Rural District and Municipal Rates	72.90	145.80	291.60
RHODELL			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.90	147.80	295.60
SOPHIA			
MUNICIPAL CURRENT	12.37	24.74	49.48
Total Rural District and Municipal Rates	73.77	147.54	295.08

**LEVY RATES FOR THE COUNTY AND CITIES IN
RANDOLPH COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.24	28.48	56.96
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	8.55	17.10	34.20
Total Rural District Rates (State, County and School Rates)	42.44	84.88	169.76
MUNICIPAL RATES			
BEVERLY			
MUNICIPAL CURRENT	8.13	16.26	32.52
Total Rural District and Municipal Rates	50.57	101.14	202.28
ELKINS			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	54.94	109.88	219.76
HARMAN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	54.94	109.88	219.76
HUTTONSVILLE			
MUNICIPAL CURRENT	12.32	24.64	49.28
Total Rural District and Municipal Rates	54.76	109.52	219.04
MILL CREEK			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	54.94	109.88	219.76
MONTROSE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	54.94	109.88	219.76
WOMELSDORFF (COALTON)			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	54.94	109.88	219.76

**LEVY RATES FOR THE COUNTY AND CITIES IN
RITCHIE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Ambulance Authority	5.20	10.40	20.80
2. Library	1.65	3.30	6.60
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	14.92	29.84	59.68
Total Rural District Rates (State, County and School Rates)	55.72	111.44	222.88

MUNICIPAL RATES

AUBURN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.22	136.44	272.88

CAIRO			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	74.47	148.94	297.88

ELLENBORO			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.22	136.44	272.88

HARRISVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	5.54	11.08	22.16
Total Rural District and Municipal Rates	73.76	147.52	295.04

PENNSBORO			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	74.47	148.94	297.88

PULLMAN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	68.22	136.44	272.88

**LEVY RATES FOR THE COUNTY AND CITIES IN
ROANE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Fire/Ambulance/Library	4.24	8.48	16.96
2. Senior Nutrition Program	0.42	0.84	1.68
3. Planned Approach to Community Health	1.75	3.50	7.00
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	2.21	4.42	8.84
Total Rural District Rates			
(State, County and School Rates)	42.57	85.14	170.28

MUNICIPAL RATES

REEDY			
MUNICIPAL CURRENT	10.94	21.88	43.76
Total Rural District and Municipal Rates	53.51	107.02	214.04
SPENCER			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	55.07	110.14	220.28

**LEVY RATES FOR THE COUNTY AND CITIES IN
SUMMERS COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates			
(State, County and School Rates)	33.95	67.90	135.80
MUNICIPAL RATES			
HINTON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	52.70	105.40	210.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
TAYLOR COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.250	0.500	1.000
COUNTY CURRENT	14.300	28.600	57.200
COUNTY EXCESS LEVY			
1. Library	0.600	1.200	2.400
2. Seniors	0.430	0.860	1.720
3. Fire	1.080	2.160	4.320
4. Ambulance	1.460	2.920	5.840
5. Health	0.630	1.260	2.520
SCHOOL CURRENT	19.400	38.800	77.600
SCHOOL BONDS	4.480	8.960	17.920
SCHOOL EXCESS	11.475	22.950	45.900
Total Rural District Rates			
(State, County and School Rates)	54.105	108.210	216.420

MUNICIPAL RATES

FLEMINGTON			
MUNICIPAL CURRENT	12.500	25.000	50.000
Total Rural District and Municipal Rates	66.605	133.210	266.420
GRAFTON			
MUNICIPAL CURRENT	12.500	25.000	50.000
MUNICIPAL EXCESS LEVY I	2.160	4.320	8.640
Total Rural District and Municipal Rates	68.765	137.530	275.060

**LEVY RATES FOR THE COUNTY AND CITIES IN
TUCKER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates (State, County and School Rates)	33.95	67.90	135.80
MUNICIPAL RATES			
DAVIS			
MUNICIPAL CURRENT	10.02	20.04	40.08
Total Rural District and Municipal Rates	43.97	87.94	175.88
HAMBLETON			
MUNICIPAL CURRENT	11.53	23.06	46.12
Total Rural District and Municipal Rates	45.48	90.96	181.92
HENDRICKS			
MUNICIPAL CURRENT	12.33	24.66	49.32
Total Rural District and Municipal Rates	46.28	92.56	185.12
PARSONS			
MUNICIPAL CURRENT	11.91	23.82	47.64
Total Rural District and Municipal Rates	45.86	91.72	183.44
THOMAS			
MUNICIPAL CURRENT	11.86	23.72	47.44
Total Rural District and Municipal Rates	45.81	91.62	183.24

**LEVY RATES FOR THE COUNTY AND CITIES IN
TYLER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. Ambulance	1.60	3.20	6.40
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	58.50	117.00	234.00

MUNICIPAL RATES

FRIENDLY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	71.00	142.00	284.00

MIDDLEBOURNE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	71.00	142.00	284.00

SISTERSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	77.25	154.50	309.00

PADEN CITY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	71.00	142.00	284.00

**LEVY RATES FOR THE COUNTY AND CITIES IN
UPSHUR COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.26	28.52	57.04
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	9.83	19.66	39.32
Total Rural District Rates			
(State, County and School Rates)	43.74	87.48	174.96

MUNICIPAL RATES

BUCKHANNON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	1.50	3.00	6.00
Total Rural District and Municipal Rates	57.74	115.48	230.96

**LEVY RATES FOR THE COUNTY AND CITIES IN
WAYNE COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.06	28.12	56.24
COUNTY EXCESS LEVY			
1. Library	0.21	0.42	0.84
2. Health	0.17	0.34	0.68
3. Fire/Ambulance	0.85	1.70	3.40
SCHOOL CURRENT	17.90	35.80	71.60
SCHOOL PERMANENT IMPROVEMENT	1.50	3.00	6.00
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	57.89	115.78	231.56

MUNICIPAL RATES

CEREDO

MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	76.64	153.28	306.56

FORT GAY

MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	76.64	153.28	306.56

KENOVA

MUNICIPAL CURRENT	12.42	24.84	49.68
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	76.56	153.12	306.24

WAYNE

MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.39	140.78	281.56

HUNTINGTON

MUNICIPAL CURRENT	11.00	22.00	44.00
MUNICIPAL EXCESS LEVY I	3.50	7.00	14.00
Total Rural District and Municipal Rates	72.39	144.78	289.56

HUNTINGTON PARK BOARD

MUNICIPAL CURRENT	1.50	3.00	6.00
Total Rural District and Municipal Rates	59.39	118.78	237.56

**LEVY RATES FOR THE COUNTY AND CITIES IN
WEBSTER COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates (State, County and School Rates)	33.95	67.90	135.80
MUNICIPAL RATES			
ADDISON (Webster Springs)			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.45	92.90	185.80
CAMDEN-ON-GAULEY			
MUNICIPAL CURRENT	12.15	24.30	48.60
Total Rural District and Municipal Rates	46.10	92.20	184.40
COWEN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	46.45	92.90	185.80

**LEVY RATES FOR THE COUNTY AND CITIES IN
WETZEL COUNTY
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.86	27.72	55.44
COUNTY EXCESS LEVY			
1. FIRE AND EMS	1.20	2.40	4.80
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	57.66	115.32	230.64
MUNICIPAL RATES			
HUNDRED			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.16	140.32	280.64
NEW MARTINSVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.16	140.32	280.64
PINE GROVE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.16	140.32	280.64
SMITHFIELD			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.16	140.32	280.64
PADEN CITY			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	70.16	140.32	280.64

**LEVY RATES FOR THE COUNTY AND CITIES IN
WIRT COUNTY**

FISCAL YEAR ENDING JUNE 30, 2014

(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
COUNTY EXCESS LEVY			
1. County Purposes	6.43	12.86	25.72
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	20.66	41.32	82.64
Total Rural District Rates			
(State, County and School Rates)	61.04	122.08	244.16

MUNICIPAL RATES

ELIZABETH			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	73.54	147.08	294.16

**LEVY RATES FOR THE COUNTY AND CITIES IN
WOOD COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	13.14	26.28	52.56
COUNTY EXCESS LEVY			
1. Parkersburg and Wood County Libraries	0.54	1.08	2.16
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL BONDS	3.39	6.78	13.56
SCHOOL EXCESS	18.36	36.72	73.44
Total Rural District Rates			
(State, County and School Rates)	55.08	110.16	220.32
MUNICIPAL RATES			
NORTH HILLS			
MUNICIPAL CURRENT	9.14	18.28	36.56
Total Rural District and Municipal Rates	64.22	128.44	256.88
PARKERSBURG			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	5.66	11.32	22.64
Total Rural District and Municipal Rates	73.24	146.48	292.96
VIENNA			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	-	11.20	22.39
Total Rural District and Municipal Rates	67.58	146.36	292.71
WILLIAMSTOWN			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	67.58	135.16	270.32

**LEVY RATES FOR THE COUNTY AND CITIES IN
WYOMING COUNTY**
FISCAL YEAR ENDING JUNE 30, 2014
(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	17.90	35.80	71.60
SCHOOL PERMANENT IMPROVEMENT	1.50	3.00	6.00
SCHOOL BONDS	2.17	4.34	8.68
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	59.07	118.14	236.28

MUNICIPAL RATES

MULLENS			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.25	12.50	25.00
Total Rural District and Municipal Rates	77.82	155.64	311.28

OCEANA			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	6.00	12.00	24.00
Total Rural District and Municipal Rates	77.57	155.14	310.28

PINEVILLE			
MUNICIPAL CURRENT	12.50	25.00	50.00
Total Rural District and Municipal Rates	71.57	143.14	286.28